

**IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD**

(Special Original Jurisdiction)

TUESDAY, THE TWELFTH DAY OF OCTOBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and

THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 24830 of 1997

Between:

Mirza Iqbal Baig, S/o. Mirza Mahaboob Baig

Aged 43 years, R/o. 21-109, Islampura,

Miryalaguda, Nalgonda District.

..... PETITIONER

AND

Regional Transport Officer, Nalgonda

.....RESPONDENT

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to call for the records in connection with the Demand Notice Memo No.14158/A2/97 dated 20.09.1997 from the file of the Respondent herein and quash the same by issuing a Writ of Certiorari or any other appropriate Writ, Order or direction .

Counsel for the Petitioner: MR.NOUSHAD ALI

Counsel for the Respondent: GP FOR TRANSPORT

The Court made the following

ORDER (per the Hon'ble Sri Justice Bilal Nazki):

Heard learned counsel for the parties and perused the record.

By order dated 20.09.1997, the petitioner was given a demand notice to pay tax of Rs.19,680/- and also penalty of Rs.9,840/-. The order was challenged in this Court, this Court directed the release of vehicle on payment of Tax. The petitioner has already paid the tax of Rs.19,680/-. Now, he is only aggrieved by the tax component of the demand notice. Admittedly, the petitioner had not paid the tax when it was due. Therefore, in terms of Section 6 of the A.P. Motor Vehicles Taxation Act, 1963 (for short 'the Act') penalty could be imposed. The maximum penalty, which could be imposed under Section 6 of the Act is 200%. The petitioner has been imposed a penalty of 50% of the tax due. The explanations given by the petitioner before the authority below have not been found convincing by the authority. According to the petitioner, the vehicle had been seized by the Financer on 26.06.1997, and therefore the vehicle had not been in use. But this application was also filed by the petitioner on 12.09.1997 before the authorities below. Therefore, his explanation was rightly rejected.

Hence, we do not find any merit in the writ petition, which is accordingly dismissed. No order as to costs.

Bilal Nazki, J

S.Ananda Reddy, J

Date: 12.10.2004

va/vrn

To

1. The Regional Transport Officer, Nalgonda
2. Two CCs to G.P for Transport, High Court of A.P. Buildings, Hyderabad
(OUT)
3. Two CD Copies